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MINISTRY OF FINANCE (Department of Revenue)

NOTIFICATIONS

CUSTOMS

New Delhi, the 5th February 1958

S.R.O. 496.—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry is published as required by sub-section (3) of the said section for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 15th February, 1958/26 Magha 1879.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

DRAFT RULES

1. **Short title.**—These rules may be called the Customs Duties Drawback (Diesel Engines) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- "the Act" means the Sea Customs Act, 1878 (8 of 1878);
- "goods" means diesel engines manufactured in India or the State of Pondicherry and in the manufacture of which imported material has been used;
- "imported material" means components, semi manufactures and raw materials for use in the manufacture of diesel engines, imported into India or the State of Pondicherry on payment of Customs duty.

3. **Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules a drawback shall be allowed in respect of the imported materials used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. **Rate of drawback.**—(1) The rate of drawback admissible under these rules on the shipment of the goods shall be the average customs duty paid on the imported materials used in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government (hereinafter in this sub-rule referred to as the Government) at such intervals as the Government may consider necessary on the basis of information furnished by the

manufacturer of the goods and verified by the Government, in respect of the duty paid on imported materials during such period as in the opinion of the Government is relevant for the purpose.

5. Manner of allowing drawback.—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (a) that the shipper shall on the relative shipping bill make a declaration that a claim for drawback under section 43B of the Act is being made; and
- (b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. Powers of Customs Collector.—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported material used in the manufacture of the goods and the duty paid thereon, or to furnish any return in respect thereof.

7. Access to manufactory.—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 30.]

S.R.O. 497.—The following draft of certain rules which the Central Government proposes to make, in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the Customs Duties Drawback (Electric Fans) Rules, 1957, is published as required by sub-section (3) of that section for the information of persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 15th February, 1958/26 Magha 1879.

Any objection or suggestion which may be received from any person in regard to the said draft before the said date will be considered by the Central Government.

DRAFT RULES

1. Short title.—These rules may be called the Customs Duties Drawback (Electric Fans) Rules, 1958.

2. Definitions.—In these rules, unless the context otherwise requires,—

- (a) "the Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "Chief Customs Officer" means the Chief Customs Officer of the port at which a registered manufacturer imports ball bearings for the manufacture of the goods;
- (c) "Customs Collector" means the officer authorised by the Chief Customs Officer to exercise the powers of the Customs Collector under these rules;
- (d) "goods" means electric fans, namely, ceiling fans, table-fans, air circulators, cabin fans and exhaust fans, manufactured in India or the State of Pondicherry by a registered manufacturer, and in the manufacture of which any imported material has been used;
- (e) "imported materials" means materials imported into India or the State of Pondicherry on payment of Customs duty;
- (f) "manufacturer" means a manufacturer of the goods;
- (g) "registered manufacturer" means a manufacturer registered under rule 4.

3. Goods in respect of which drawback may be paid.—Subject to the provisions of the Act and these rules, a drawback shall be allowed at the rates hereinafter specified in respect of the imported materials used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. Registration of manufacturers.—(1) A manufacturer desirous of claiming drawback in respect of imported ball bearings used in the manufacture of the goods shall make an application for registration as a registered manufacturer, to the Chief Customs Officer, furnishing—

- (a) full particulars of ball bearings imported by him during the 12 months preceding, and expected to be imported by him during the 12 months following, the date of such application;
- (b) full particulars of the ball bearings used in the different varieties of goods manufactured by him; and
- (c) such other particulars regarding ball bearings as the Chief Customs Officer may require for the purpose of these rules.

(2) The Chief Customs Officer may, if he is satisfied that the provisions of these rules have been complied with, register the applicant as a registered manufacturer under, and for the purposes of, these rules.

(3) The Customs Collector may require every registered manufacturer to have particulars of all his imports of ball bearings entered in a register specially maintained in the Custom House for this purpose.

5. Rate of drawback.—The drawback admissible under these rules shall be made up of a rate of drawback in respect of imported materials other than ball bearings, and a rate in respect of ball bearings, (imported by registered manufacturers), in the manner specified below:—

- (i) *In respect of imported materials other than ball-bearings.*—The rate of drawback shall be the average customs duty paid on such imported materials, such rate being determined by the Central Government (hereinafter in this rule referred to as the Government), at such intervals as the Government may consider necessary, on the basis of information furnished by the manufacturer and verified by the Government in respect of the duty paid on such imported materials during such period as in the opinion of the Government is relevant for the purpose.
- (ii) *In respect of imported ball-bearings.*—The rate of drawback shall be the average customs duty paid on imported ball bearings, this being determined by the Government, at such intervals as the Government may consider necessary, on the basis of information furnished by the registered manufacturer and verified by the Government in respect of the duty paid on ball bearings during such period as in the opinion of the Government is relevant for the purpose.

6. Manner of allowing drawback.—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (1) The exporter shall, on the relative shipping bill declare—
 - (i) that a claim for drawback under section 43B of the Act is being made, and
 - (ii) whether drawback is being claimed in respect of imported materials including ball bearings or imported materials other than ball bearings.
- (2) The exporter shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods shipped.
- (3) If drawback be claimed in respect of ball bearings the exporter,—
 - (i) if he is himself the registered manufacturer, shall state the particulars of his registration on the shipping bill;
 - (ii) if he be a person other than the registered manufacturer, shall produce before the Customs Collector at the time of shipment of the goods, a declaration from the registered manufacturer to

the effect that the goods have been manufactured by such registered manufacturer, and also shall produce such other proof as the Customs Collector may require to satisfy himself that the goods have been so manufactured.

(4) Drawback at the rate determined under sub-rule (ii) of rule 5 shall only be allowed provided that

- (i) The manufacturer has previously registered himself under these rules as a registered manufacturer and, has, since the first day of July, 1957, imported ball bearings conforming to the specifications of the ball bearings used in the goods in respect of which drawback is being claimed; and
- (ii) drawback in relation to any specification of ball bearings is not claimed by the registered manufacturer, including an exporter of such manufacturer's goods, after the coming into force of these rules, in respect of a number which is in excess of the number of such ball bearings imported by the registered manufacturer since the first day of July 1957.

7. Powers of Customs Collector.—For the purpose of enforcing these rules, the Customs Collector may require the exporter or the manufacturer of the goods to produce any books of accounts or other documents or to furnish any returns relating to the proportion and quantity of the imported material used in the manufacture of the goods and the duty paid thereon.

8. Access to manufactory.—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statement made in support of the claim for drawback.

[No. 31.]

S. K. BHATTACHARJEE, Dy. Secy.